



Florida Department of Revenue
Office of the Executive Director

Leon M. Biegalski
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 19, 2018

Mr. Ernie Reddick, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Mr. Reddick:

The following Department of Revenue Rules are presented for certification:

Rule 12B-7.008 Rule 12B-7.031

The following persons may be contacted regarding these rule certifications:

Tammy Miller 717-6309 Tammy.Miller@floridarevenue.com

Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Kimberly Berg
Agency Rules Coordinator

Attachments

FILED
2018 DEC 19 AM 10:04
TALLAHASSEE, FLORIDA

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

2019 DEC 19 AM 10:04
TALLAHASSEE, FLORIDA
FILED

I hereby certify:

(1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

(2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and

(3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and

(a) Are filed not more than 90 days after the notice; or

(b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

(c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

(d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

(e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

(f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

(g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

(h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

(i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the

ombudsman in the Executive Office of the Governor.

Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

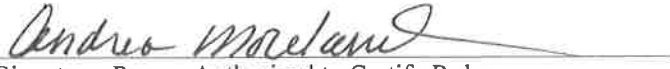
Rule No(s).

12B-7.008

12B-7.031

Under the provision of subparagraph 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: _____
(month) (day) (year)



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

2
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

None

Rules covered by this certification:

- Rule 12B-7.008, F.A.C.
- Rule 12B-7.031, F.A.C.


Signature of Agency Head

Executive Director _____
Title

FILED
2010 DEC 19 AM 10:04
DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
SEVERANCE TAXES, FEES AND SURCHARGES
AMENDING RULES 12B-7.008 and 12B-7.031

FILED
2013 DEC 19 AM 10:04
TALLAHASSEE, FLORIDA

12B-7.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) DR-144	Gas and Sulfur Production Quarterly Tax Return (R-7/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-1017802544)	<u>01/19 05/13</u>
(3) DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax (R-7/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-1017802544)	<u>01/19 05/13</u>
(4) DR-145	Oil Production Monthly Tax Return (R-07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-1017902545)	<u>01/19 05/13</u>
(5) DR-145X	Oil Production Monthly Amended Tax Return (R-07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-1018002546)	<u>01/19 05/13</u>

Rulemaking Authority 211.075(2), (3), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.755(1), 215.26, 1002.395 FS. History-- New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13,_____.

12B-7.031 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-146	Miami-Dade County Lake Belt Mitigation Fees Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-1018106335)	<u>01/19 07/18</u>

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
SEVERANCE TAXES, FEES, AND SURCHARGES
AMENDING RULES 12B-7.008 AND 12B-7.031

FILED
2018 DEC 19 AM 10:04
TALLAHASSEE, FLORIDA

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12B-7.008, F.A.C., adopt, by reference, changes to four forms used in the administration of gas and sulfur production and of oil production. These changes implement the provisions of Section 15, Chapter 2018-6, L.O.F.

The proposed amendments to Rule 12B-7.031, F.A.C., adopt, by reference, changes to the form used in the administration of the Miami-Dade County Lake Belt Mitigation Fees Return. These changes are clarifying in nature.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed changes are necessary to implement statutory changes and to provide citizens with accurate information.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, p. 3095), to advise the public of the proposed changes to Rules 12B-7.008, and 12B-7.031, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2018. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

AUGUST 14, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 14, 2018, and approved the publication of the Notice of Proposed Rule for changes to Rules 12B-7.008 and 12B-7.031, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on August 6, 2018 (Vol. 44, No. 152, pp. 3648-3649).

SUMMARY OF RULE HEARING

OCTOBER 10, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on September 14, 2018 (Vol. 44, No. 180, pp. 4217-4218), to advise the public of the proposed changes to Rules 12B-7.008 and 12B-7.031, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on October 10, 2018. No request was received, and no hearing was held. No public comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 4, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 4, 2018, adopted the proposed changes to Rules 12B-7.008 and 12B-7.031, F.A.C., and approved the filing and certification of the changes with the Department of State. A notice for the public meeting was published in the Florida Administrative Register on November 20, 2018 (Vol. 44, No. 226, pp. 5300-5301).

DEPARTMENT OF REVENUE
CERTIFICATION OF MATERIALS INCORPORATED
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12B-7.008 have been:

(1) Electronically filed with the Department of State.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials described below electronically, a true and complete paper copy of the incorporated materials are attached to this certification for filing. Paper copies of the incorporated materials below may be obtained at the agency by _____.

List form number(s) and form title(s), or title of document(s) below:

Title

DR-144 Gas and Sulfur Production Quarterly Tax Return
DR-144ES Declaration of Estimated Gas and Sulfur Production Tax
DR-145 Oil Production Monthly Tax Return
DR-145X Oil Production Monthly Amended Tax Return

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

Deputy Executive Director
Title

FILED
2010 DEC 19 AM 10:04
TALLAHASSEE, FLORIDA

Danielle Boudreaux

From: FL-Rules@dos.state.fl.us
Sent: Tuesday, December 11, 2018 1:01 PM
To: Danielle Boudreaux
Cc: flrules@dos.state.fl.us
Subject: 12B-7.008 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12B-7.008

Reference Number: Ref-10178; Reference Name: DR-144 and DR-144ES

Reference Number: Ref-10179; Reference Name: DR-145

Reference Number: Ref-10180; Reference Name: DR-145X

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

FILED
2018 DEC 19 AM 10:04
STATE ARCHIVE
TALLAHASSEE, FLORIDA

DEPARTMENT OF REVENUE
CERTIFICATION OF MATERIALS INCORPORATED
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12B-7.031 have been:

(1) Electronically filed with the Department of State.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials described below electronically, a true and complete paper copy of the incorporated materials are attached to this certification for filing. Paper copies of the incorporated materials below may be obtained at the agency by _____.

List form number(s) and form title(s), or title of document(s) below:

Title

DR-146 Miami-Dade County Lake Belt Mitigation Fees Return

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

FILED
2019 DEC 19 AM 10:04
DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

Danielle Boudreaux

From: FL-Rules@dos.state.fl.us
Sent: Tuesday, December 11, 2018 11:54 AM
To: Danielle Boudreaux
Cc: flrules@dos.state.fl.us
Subject: 12B-7.031 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12B-7.031

Reference Number: Ref-10181; Reference Name: DR-146

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

2018 DEC 19 AM 10:04
FILED
STATE OF FLORIDA
TALLAHASSEE, FLORIDA